

**REMARKS**

Claims 1-26 were pending in the application. Claims 27-37 are newly added, support for the newly added Claims is in the Applicant's specification as filed. (*See Fig. 2, Page 5, line 16 - Page 6, line 6.*) Applicant thanks the Examiner for the entry of the Amendment After final filed on January 31, 2005. After entry of the Amendment After Final, Claims 1-24 are allowable and Claims 25-26 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Paradine et al. (U.S. Patent No. 6,049,565) in view of Sato et al. (U.S. Patent No. 6,078,882). Of the Claims, Claims 1, 7, 14, 19, 20, 21, 23, and 25 are independent claims. The Applicant respectfully traverses the rejections.

**Regarding Allowable Subject Matter**

Applicants thank the Examiner for the allowance of Claims 1-24. Claims 1, 14, 20, 21 and 23 have been amended to clarify that the data packet transmitted by a remove header routine in a system may not be the same data packet received by a remove header routine in the same system. Support for the amendment is the Applicant's specification as originally filed. (*See Fig. 2, 202, 206.*) Acceptance of Claims 1-24 as amended is respectfully requested. Newly added Claims 27-37 are directed to apparatus that transmits audio over a data network (Claims 27-31) or that receives audio over a data network (Claims 32-37). Acceptance of newly added Claims 27-37 is respectfully requested.

**Regarding Rejections under 35 U.S.C. 103(a)**

Claims 25 and 26 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over Paradine et al. (U.S. Patent No. 6,049,565) in view of Sato et al. (U.S. Patent No. 6,078,882).

As Claims 25 and 26 have been canceled, this rejection is moot.

**CONCLUSION**

In view of the above amendments and remarks, it is believed that all claims are in condition for allowance, and it is respectfully requested that the application be passed to issue. If the Examiner feels that a telephone conference would expedite prosecution of this case, the Examiner is invited to call the undersigned.

Respectfully submitted,

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